

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Liberty-Perry Com School Corp (1895)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$153,340	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,136,501	\$1,421,815	\$1,441,422	\$1,745,915	54%	23%	21%
	11200 Regular Programs; Middle/Junior High	\$586,788	\$573,336	\$614,232	\$748,482	28%	31%	22%
	11300 Regular Programs; High School	\$839,009	\$869,689	\$963,061	\$1,125,129	34%	29%	17%
	11450 Vocational Education; Consumer and Homemaking	\$43,325	\$40,451	\$44,540	\$46,925	8%	16%	5%
	11470 Vocational Education; Business Education	\$26,518	\$36,225	\$38,122	\$46,186	74%	27%	21%
	12100 2007 Account Code - Gifted and Talented	\$42,376	\$5,603	\$16,307	\$2,214	-95%	-60%	-86%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$34,803	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$60,977	\$69,143	\$95,164	n/a	56%	38%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$57,420	\$64,681	\$77,891	n/a	36%	20%
	12350 Physical Impairment; Homebound	\$8,209	\$3,520	\$2,872	\$3,934	-52%	12%	37%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$298,656	\$119,400	\$49,083	n/a	-84%	-59%
	12610 Learning Disability	\$132,710	\$320,897	\$319,274	\$440,941	232%	37%	38%
	12710 Equal Opportunity At Risk	\$37,927	\$36,442	\$37,912	\$40,610	7%	11%	7%
	12810 Special Education Preschool	\$2,373	\$50,829	\$45,410	\$32,707	> 500%	-36%	-28%
	12900 Other Special Programs	\$2,965	\$12,224	\$18,286	\$27,908	> 500%	128%	53%
	14300 Summer School Programs; High School	\$25,337	\$28,901	\$12,071	\$22,515	-11%	-22%	87%
	16100 Remediation Testing	\$13,615	\$970	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$6,649	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,016	\$1,374	\$0	\$0	-100%	-100%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$48,346	\$40,793	\$55,029	\$79,235	64%	94%	44%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$125,047	\$79,119	\$80,033	\$90,420	-28%	14%	13%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$15,417	\$40,044	\$35,666	\$52,153	238%	30%	46%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$15,417	\$39,716	\$35,595	\$35,868	133%	-10%	1%
	22220 Library/Media Services; School Library	\$116,000	\$114,523	\$121,527	\$140,599	21%	23%	16%
	22230 Library/Media Services; Audiovisual	\$824	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$959	\$1,720	\$1,255	\$2,024	111%	18%	61%
	24100 Office of The Principal	\$319,652	\$457,427	\$471,055	\$501,807	57%	10%	7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$68,253	\$111,910	\$53,015	\$86,658	27%	-23%	63%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$64	\$5,972	\$15,881	\$25,390	> 500%	325%	60%
	26497 2007 Account Code - Teachers Retirement Fund	\$69,684	\$201,409	\$287,103	\$150,629	116%	-25%	-48%
Student Academic Achievement Total		\$3,684,980	\$4,911,964	\$4,962,895	\$5,858,529	59%	19%	18%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$154,811	\$160,004	\$173,263	\$170,263	10%	6%	-2%
	21340 Health Services; Nurse Services	\$21,762	\$50,840	\$55,106	\$87,859	304%	73%	59%
	21420 Psychological Testing	\$20,832	\$0	\$0	\$0	-100%	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$40,539	\$65,669	\$60,391	\$65,225	61%	-1%	8%
	22110 Improvement of Instruction; Service Area Direction	\$33,149	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,010	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$47,126	\$172,855	\$209,847	\$95,354	102%	-45%	-55%
	23120 Board of Education; Service Area Assistants	\$13,480	\$12,500	\$12,656	\$27,259	102%	118%	115%
	23190 Board of Education; Other Governing Body Services	\$1,195	\$3,667	\$3,504	\$1,671	40%	-54%	-52%
	23210 Executive Administration; Office of The Superintendent	\$103,391	\$158,132	\$166,844	\$221,188	114%	40%	33%
	23220 Executive Administration; Community Relations	\$0	\$0	\$4,100	\$0	n/a	n/a	-100%
	25750 Personnel Services; Health Services	\$0	\$6,600	\$6,620	\$6,807	n/a	3%	3%
Student Instructional Support Total		\$437,294	\$630,266	\$692,330	\$675,626	55%	7%	-2%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$176	\$1,822	\$975	\$1,200	> 500%	-34%	23%
	23160 Board of Education; Promotion Expenses	\$5,125	\$11,900	\$11,156	\$960	-81%	-92%	-91%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$45	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$660	\$400	\$0	\$666	1%	67%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$1,873	\$270	\$526	\$4,095	119%	> 500%	> 500%
	25196 Other Fiscal Services; Cash Change	\$150	\$200	\$300	\$465	210%	133%	55%
	25199 Other Fiscal Services; Other	\$1,445	\$0	\$13	\$0	-100%	n/a	-100%

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	25920 Ditch Assessments	\$30	\$40	\$0	\$3,667	> 500%	> 500%	n/a
	25950 Other Assessments	\$0	\$0	\$19	\$22	n/a	n/a	19%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$676,101	\$726,764	\$790,207	\$836,889	24%	15%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,907	\$567	\$4,176	\$3,340	-43%	489%	-20%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$74,524	\$149,427	\$85,961	\$174,596	134%	17%	103%
	26499 2007 Account Code - Other	\$0	\$36,468	\$53,053	\$28,350	n/a	-22%	-47%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$22,845	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,708	\$73,821	\$56,562	\$63,211	72%	-14%	12%
	27010 Student Transportation; Service Area Direction	\$98,358	\$99,235	\$77,703	\$89,806	-9%	-10%	16%
	27100 Student Transportation; Vehicle Operation	\$44,669	\$201,132	\$216,362	\$224,357	402%	12%	4%
	27200 Student Transportation; Monitoring Services	\$641	\$8,840	\$3,534	\$1,697	165%	-81%	-52%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$17,639	\$112,340	\$120,393	\$125,425	> 500%	12%	4%
	27400 Student Transportation; Purchase of School Buses	\$0	\$186,560	\$192,100	\$216,365	n/a	16%	13%
	27500 Student Transportation; Insurance on Buses	\$6,745	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$277,399	\$464	\$100	\$1,782	-99%	284%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$327	\$1,919	\$1,129	\$1,234	277%	-36%	9%
	27910 Student Transportation; Bus Driver Training	\$0	\$65	\$0	\$0	n/a	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$6,425	\$21,924	\$22,166	\$32,109	400%	46%	45%
	31200 Food Services Operations; Food Preparation and Dispensing	\$151,670	\$196,728	\$183,573	\$186,621	23%	-5%	2%
	31400 Food Services Operations; Food Purchases	\$146,856	\$162,617	\$169,827	\$175,836	20%	8%	4%
	33400 Athletic Coaches	\$49,243	\$75,433	\$78,932	\$82,054	67%	9%	4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$2	\$507,494	n/a	n/a	> 500%
Overhead and Operational Total		\$1,602,669	\$2,091,781	\$2,068,767	\$2,762,285	72%	32%	34%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$480	\$10,421	\$17,512	\$4,068	> 500%	-61%	-77%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$2,926	\$7,045	\$145	n/a	-95%	-98%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$3,500	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$51,422	\$97,933	\$111,697	\$167,669	226%	71%	50%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$104,950	\$104,950	\$27,469	n/a	-74%	-74%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$98,818	\$65,472	\$34,851	\$80,596	-18%	23%	131%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,172	\$0	\$600	\$6,393	-94%	n/a	> 500%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$478,850	\$161,902	\$320,163	n/a	-33%	98%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$851,924	\$656,563	\$654,698	\$651,528	-24%	-1%	0%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$57	\$0	\$0	n/a	-100%	n/a
Nonoperational Total		\$1,104,817	\$1,420,672	\$1,093,255	\$1,258,030	14%	-11%	15%
prorated								
	26491 2007 Account Code - PERF	\$62,732	\$26,560	\$42,344	\$21,696	-65%	-18%	-49%
	26492 2007 Account Code - Social Security	\$329,376	\$427,641	\$426,067	\$214,203	-35%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$19,994	\$37,848	\$23,432	\$5,814	-71%	-85%	-75%
	26494 2007 Account Code - Group Insurance	\$479,653	\$801,801	\$879,914	\$467,431	-3%	-42%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$140	\$5,289	\$9,370	\$1,977	> 500%	-63%	-79%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$113,203	\$89,807	\$109,654	\$58,599	-48%	-35%	-47%
prorated Total		\$1,005,098	\$1,388,946	\$1,490,781	\$769,721	-23%	-45%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$4,491,240	\$6,030,830	\$6,164,822	\$6,450,018	44%	7%	5%	57.3%	57.7%	59.8%	57.0%
Student Instructional Support	\$522,067	\$727,329	\$791,205	\$719,588	38%	-1%	-9%	6.7%	7.0%	7.7%	6.4%
Overhead and Operational	\$1,716,734	\$2,264,797	\$2,258,746	\$2,895,946	69%	28%	28%	21.9%	21.7%	21.9%	25.6%
Nonoperational	\$1,104,817	\$1,420,672	\$1,093,255	\$1,258,638	14%	-11%	15%	14.1%	13.6%	10.6%	11.1%
Grand Total	\$7,834,858	\$10,443,629	\$10,308,028	\$11,324,191	45%	8%	10%				

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		FY1998	FY2006	FY2007	FY2008			
	Student Instructional Expenditures (Academic Achievement plus Support)	64.0%	64.7%	67.5%	63.3%			